(195) Department.

SERIES.

J.O. No.	1942
Dated	

[Despatch Abstract.]

GOVERNMENT OF MADRAS

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ABSTRACT

Prohibition-Spirituous Homeopathic preparations-Import into this State from certain firms in other States-Madras Prohibition Act, 1937 (Madras Act X of 1937)-Amendments-Issued.

x-x-x-

(b) provides that a breach of any of the conditions aforesaid shall be punished with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

APPENDIX.

Any person who wants to import spirituous homeopathic preparations containing very small quantities of spirit into this State may obtain from the Commissioner of Excise and Prohibition, a general import permit current only for an official year authorising him to import the preparations dur ng that official year. When applying for such a permit, the importer shall specify the names of the firms from which he will get x his supplies. One copy of the permit granted by the Commissioner will be sent to the Commissioner of Excise of the State from which the preparations are to be imported, another to the Collector of the district concenred, and a third to the ~~Exxxxxxxx~~ Prohibition Officer of the district in which the applicant resides.

2. Before applying for a general import permit, the importer shall deposit with the Collector in cash a sum of not less than Rs.100/- (Rupees one hundred). The importer shall send the invoice for each importation showing the spirit contents of each of the preparation included in the invoice, to the Prohibition Officer of the district in which he resides. Information regarding the quantity of proof spirit contained in each preparation should be supported by a certificate from a competent Excise authority in the State wherefrom the preparations are to be exported. The consignment shall not be broken in bulk by the importer before verification by the Prohibition Officer. The Prohibition Officer on receipt of the invoice, shall check it with the consignment imported, calculate the amount of Excise duty to be levied and submit the invoice to the Collector with a memorandum showing the amount of duty to be collected. The Prohibition Officer shall keep a copy of the ~~xxx~~ invoice filed in his office. The Collector shall debit the amount of duty leviable on the consignemnt imported, to the deposit made by the importer. The importer shall replenish the deposit amount if exhausted during the currency of the permit or when the balance of the deposit falls short of the amount of duty to be levied on any consignment in transit or on arrival in this State. The permit will cease to be valid if the deposit is not replenished before the next import.

3. A general import permit will also be issued by the Commissioner of Excise and Prohibition provided the importer executes a general bond with sureties, if considered necessary for such amount as may be fixed by the Collector with reference to the amount of duty likely to be levied on such imports during the year and agrees to pay duty on receipt of each consignment imported.

4. The Excise duty on the preparations shall be ~~xxxxx~~ levied at the rates in force at the time. But if the importer is not able to furnish the certificate referred to in paragraph 2 above showing the proof spirit contents of each of the preparation 1 oz. of such preparation shall for purposes of calculation ~~xxxxx~~ of duty, be reckoned as equivalent to 1 oz. of spirit of 60° O.P. strength, i.e. as 160/100 oz. of proof spirit. Duty will be levied on the quantity of spirit so determined at the rates in force.

(S.d) x x x x x x x
Secretary to Governmen

To
The Board of Revenue (Excise)

To the Superintendent, Government Press for publication of Notification in the Fort St. George Gazette and for issue of necessary correction slips to the Madras Prohibition Act, and Rules made thereunder.
" All Collectors.
" the Inspector-General of Police.
" the Legal Department.